



The David J. Joseph Company

January 28, 2004

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20006-0001

RECORDATION NO. 23256-B FILED

JAN 29 '04

2-31 PM

SURFACE TRANSPORTATION BOARD



Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Amendment No. 3 to Railroad Equipment Lease dated as of December 22, 2003 between the following parties:

Lessee: Koppers, Inc.
436 7th Avenue
Pittsburgh, PA 15219

Lessor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see the Exhibit A for the equipment, eleven (11) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Amendment No. 3 to Railroad Equipment Lease dated as of December 22, 2003 related to eleven (11) railcars bearing reporting marks JTSX 900005 – 900019, sporadic.

Please file this as a secondary document as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 23256 and 23256-A. The filing fee for this document in the amount of \$30.00, is included on the enclosed check. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 621-8770, ext. 4239.

Sincerely,

The David J. Joseph Company

Julie M. Woodard
Documentation Coordinator

Enclosures

RECORDATION NO. 23256-B FILED

MEMORANDUM OF
AMENDMENT NO. 3 TO
RAILROAD EQUIPMENT LEASE SURFACE TRANSPORTATION BOARD

JAN 29 '04

2-31 PM

ORIGINAL

This **MEMORANDUM OF AMENDMENT NO. 3 TO THE RAILROAD EQUIPMENT LEASE** ("Memorandum of Amendment No. 3") entered into this 22nd day of December, 2003, is intended to evidence the amendment dated as of December 22, 2003 (the "Amendment No. 3"), between **THE DAVID J. JOSEPH COMPANY (f/k/a JOSEPH TRANSPORTATION SERVICES, INC.)**, a Delaware corporation ("Lessor"), and **KOPPERS, INC. (f/k/a KOPPERS INDUSTRIES, INC.)**, a Pennsylvania corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the eleven (11) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

FURTHER, the Memorandum of Railroad Equipment Lease (the "Memorandum of Lease") between Lessor and Lessee, was duly filed with the Surface Transportation Board ("STB") on December 18, 2000, with Recordation No. 23256; and Memorandum of Lease Amendment No. 1 filed on October 15, 2001, with Recordation No. 23256-A. This Memorandum of Lease Amendment No. 3 should receive Recordation No. 23256-B.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Amendment No. 3 on the date indicated below its signature.

LESSOR

THE DAVID J. JOSEPH COMPANY

By: Linda M. Kauffman

Title: Asst. Secretary

Date: 12-22-03

LESSEE

KOPPERS, INC.

By: Paul By

Title: VP & GM

Date: 1/5/04

RECORDED
JAN 29 2004

ORIGINAL

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 22nd day of December, 2003, by Linda M. Brubaker, the Asst Secretary of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Angela Denise Watts
Notary Public

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF Pennsylvania)
)
COUNTY OF Allegheny) SS:

The foregoing instrument was acknowledged before me this 3rd day of January, 2004, by David T. Bryce, the Vice President of Koppers, Inc., a Pennsylvania corporation, on behalf of the corporation.

Barbara A. Olzewski
Notary Public

Notarial Seal
Barbara A. Olzewski, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Aug 2, 2005

JAN 29 2004

ORIGINAL

EXHIBIT A

To the Memorandum of Amendment No. 3 dated December 22, 2003, between The David J. Joseph Company and Koppers, Inc..

DESCRIPTION OF UNITS

Eleven (11) railcars bearing reporting marks as follows:

JTSX900005
JTSX900006
JTSX900007
JTSX900011
JTSX900012
JTSX900013
JTSX900014
JTSX900015
JTSX900016
JTSX900018
JTSX900019

JAN 29 2004